

**RULES
OF
DEPARTMENT OF REVENUE
MOTOR FUEL AND ROAD TAXES**

**CHAPTER 560-9-2
ROAD TAX ON MOTOR CARRIERS**

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560-9-2-.01. International Fuel Tax Agreement.

(1) The state revenue commissioner entered into the International Fuel Tax Agreement (hereinafter "IFTA") effective January 1, 1996. Participation in IFTA is intended to comply with 49 U.S.C. 31705.

(2) This rule incorporates by reference the following documents: IFTA's Articles of Agreement, the IFTA Procedures Manual, and the IFTA Audit Manual, each in its entirety, with all modifications and revisions previously and henceforth to be adopted.

(3) A complete and current copy of each document described in paragraph (2) of this rule, along with a Georgia IFTA Procedures Manual providing information related to IFTA compliance, is maintained for public inspection at the Georgia Department of Revenue, Taxpayer Services Division, 1800 Century Boulevard NE, Atlanta, Georgia 30345-3205. The documents may also be accessed from the Department's website.

Authority: O.C.G.A. § 48-2-12.

560-9-2-.02. International Fuel Tax Agreement Licensing Requirements.

(1) An applicant filing an International Fuel Tax Agreement (hereinafter “IFTA”) license application whose base jurisdiction is Georgia must complete annually Form CRF-IFTA, entitled “Motor Carrier Registration Application.”

(a) Subject to the Department’s approval of its application, the applicant shall receive a license and two decals per qualified motor vehicle.

(b) A motor carrier is allowed a two-month grace period during January and February each year to display the new IFTA license and decals as long as the immediate prior year’s IFTA license and decals continued to be displayed.

(c) IFTA licenses and decals shall be valid upon issuance and expire on December 31 each year.

(2) The Department shall impose a \$3.00 fee for each set of Georgia IFTA decals issued to a licensee. The fee must be remitted to the Department along with a completed application form. The Department shall reject any application that does not contain the fee.

(a) A motor carrier shall be issued an IFTA license and a two-decal set for each vehicle and the original license or a copy must be carried in the vehicle at all times. Once IFTA decals are affixed to a specific vehicle, they cannot be transferred to any other vehicle.

(b) Should an IFTA decal become illegible, the motor carrier may apply to the Department for issuance of a duplicate decal at no additional charge if the illegible decal is returned to the Department.

(c) When a vehicle to which IFTA decals have been affixed is sold, traded or otherwise disposed of by the operator, or passes from control of the operator through lease or otherwise, the motor carrier must notify the Department within thirty days. If the motor carrier neglects or fails

to notify the Department, the motor carrier is responsible for reporting the miles traveled by the vehicle and paying all tax due.

(d) Once IFTA decals are placed on a qualified vehicle all miles and all fuel must be reported on the quarterly tax return even though the vehicle may not have left the state during the reporting period.

Authority: O.C.G.A. § 48-2-12.

560-9-2-.03. International Fuel Tax Agreement Reporting and Payment Requirements.

(1) Motor carriers licensed under the International Fuel Tax Agreement (hereinafter “IFTA”) whose base jurisdiction is Georgia must file a quarterly report for the previous calendar quarter with the Georgia Department of Revenue. All motor fuel use taxes as defined in IFTA that are due to member jurisdictions must be paid with one check, to be made payable to the State of Georgia and included with Form IFTA-100-MN, IFTA Quarterly Fuel Use Tax Report.

(a) Payment by certified check only shall be required from any licensee who is currently required to post a bond to serve as a guarantee of fuel tax payment.

(b) Returns are required even if no operations were conducted during the reporting period.

(2) Timely filing of the quarterly return and payment of all taxes due to the Department for all member jurisdictions discharges the licensee from responsibility for filing reports and payment of individual taxes for all member jurisdictions.

(a) The report and full payment of taxes shall be due on the last day of the month immediately following the close of the quarter for which the report is due.

(b) Reports affixed with a U.S. or Canadian Postal Service postmark by the due date or otherwise verified as timely delivered, as specified in the IFTA Procedures Manual, as amended, shall be considered timely filed.

Authority: O.C.G.A. § 48-2-12.

560-9-2-.04. Trip Permit instead of License under International Fuel Tax Agreement.

(1) A motor carrier may elect to satisfy Georgia's motor carrier road tax obligations on a per trip basis rather than obtaining a license under the International Fuel Tax Agreement (hereinafter "IFTA"). A Georgia trip permit is valid for a period of ten consecutive days and can be used only for a specified motor vehicle.

(2) To apply for a trip permit, a motor carrier must contact a Department-authorized trip permit agent and provide an application stating:

(a) The motor carrier's name, address, phone number, federal identification number or Social Security number;

(b) The vehicle's make, identification number, and state in which the vehicle is licensed;

(c) The beginning date of the ten-day consecutive period; and

(d) A \$16 money order for each vehicle, along with any additional agent fees.

(3) A trip permit must be carried in the cab of the vehicle whenever the vehicle is in Georgia.

Authority: O.C.G.A. § 48-2-12.

560-9-2-.05. Canceling an International Fuel Tax Agreement Account.

(1) A licensee seeking to cancel an International Fuel Tax Agreement (hereinafter "IFTA") account must do so by notifying the Georgia Department of Revenue in writing.

(2) The licensee may elect to check either the "Cancel License" box on Form IFTA-100-MN or submit a letter requesting cancellation.

(3) The licensee's account must have no outstanding liabilities or delinquent quarterly fuel use tax reports in order for the Department to grant the cancellation request. Failure to comply with this paragraph will result in the account remaining active. The licensee will be responsible for timely filing of fuel use tax reports during each quarter that the account remains active.

(4) All IFTA accounts are automatically cancelled by the Department effective December 31 of each calendar year.

Authority: O.C.G.A. § 48-2-12.